

## INSTRUCTIONS

A conservator must file a Conservator's Accounting as follows.

1. One year from your appointment as conservator, at least 21 days before the hearing set on the Order Appointing a Guardian and/or Conservator or other court order
2. Once a year after that, before the date the judge signed the Order Appointing Guardian and/or Conservator
3. When asking the court to end the conservatorship
4. Any other time the court orders

**Filing Forms with the Court:** Take or mail forms to be filed to the Clerk of Superior Court, 200 N. San Francisco St., Flagstaff, AZ 86001. Submit the original, one copy for yourself, and one copy for each person you must give a copy to. The Clerk will stamp your copies with the filing date and return them to you. If you file by mail, include a self-addressed, stamped envelope and a note asking the Clerk to return the copies.

**The Accounting Period:** If this is the first Accounting, the accounting period starts on the date the judge signed the Order Appointing a Guardian and/or Conservator. If this is not the first Accounting, the accounting period starts on the closing date of the last Accounting. If this is an Annual Accounting, the accounting period ends one year from the start date. If this is an Accounting Upon Discharge, the accounting period ends on the date you fill out the Accounting.

### STEP 1:      **FILL OUT EXHIBIT A: RECEIPTS AND DISBURSEMENTS**

If this is the first Accounting, find the list of Non-Property Assets on the Inventory of Estate. If this is not the first Accounting, find the list of Non-Property Assets on Exhibit C from the last Accounting. For each non-property asset (including Cash), that received or disbursed money during the accounting period, fill out an Exhibit A. If the ward acquired additional non-property assets during the accounting period, also fill out an Exhibit A for each additional asset that received or disbursed money during the accounting period.

- (1) Enter the bank or institution name and an account description (such as "savings", "checking", "money market", etc.).
- (2) Enter the accounting period start date.
- (3) Enter the accounting period end date.
- (4) Receipts include payroll, supplemental security income, social security, veteran's benefits, tribal assistance, tax refunds, private pension, sale of property, etc. Separate this accounting period's receipts into categories chosen from the RECEIPT AND DISBURSEMENT CATEGORY LIST in this packet. For each receipt, enter the category number, date, payer, description, and amount. For receipts in installments, like payroll, list each installment separately.
- (5) Add the Itemized Receipts amounts, and enter the total.
- (6) Disbursements include payments for utilities, room and board, mortgage, clothing, groceries, education, repairs, health care, taxes, attorney's fees, insurance, entertainment, recreation, pets, storage, etc. Separate this accounting period's disbursements into categories chosen from the RECEIPT AND DISBURSEMENT CATEGORY LIST in

this packet. For each disbursement, enter the category number, date, recipient, description, and amount. For disbursement in installments, like rent, list each installment separately.

- (7) Add the Itemized Disbursements amounts, and enter the total.
- (8) For each receipt category you used, enter the category number and name and the total amount of the receipts in that category.
- (9) Add the Receipts Summary amounts, and enter the total. It must equal the total itemized receipts.
- (10) For each disbursement category you used, enter the category number and name and the total amount of the disbursements in that category.
- (11) Add the Disbursements Summary amounts, and enter the total. It must equal the total itemized disbursements.

## **STEP 2: FILL OUT EXHIBIT B: GAINS AND LOSSES**

- (1) Enter the Accounting Period Opening and Closing Dates listed on Exhibit A.
- (2) Gains are increases in asset values that can't be attributed to receipts, such as an increase in the value of a marketable security or real estate. For each gain in this accounting period, enter the asset name, describe the gain, and enter the gain amount.
- (3) Losses are decreases in asset values that can't be attributed to disbursements, such as a depreciation in the value of marketable securities or real estate. For each loss in this accounting period, enter the asset name, describe the loss, and enter the loss amount.

## **STEP 3: FILL OUT EXHIBIT C: INVENTORY OF ESTATE**

- (1) Enter the Accounting Period Opening and Closing Dates listed on Exhibit A.
- (2) Enter the balance of the ward's cash. If the ward is an adult, check the box if anyone else also owns or has access to the cash.
- (3) For each of the ward's bank or other accounts that you have access to (including stocks, bonds, mutual funds, life insurance, pensions, retirement funds, profit sharing plans, stock plans, 401K plans, etc.), enter the bank or institution name, account description (such as "savings", "checking", "money market", etc.), and value. The value must equal the Ending Balance listed on Exhibit A for that account. If the ward is an adult, check the box next to each account that anyone else also owns or has access to.
- (4) Add the Non-Property Assets values, and enter the total.
- (5) Real estate includes properties, homes, cemetery plots, timeshares, etc. For each piece of the ward's real estate, enter the address, legal description on the deed (example: "Lot 77, Pine Tree Acres, According to Book 111 of Maps"), and value. If the ward is an adult, check the box next to each property that anyone else also owns or has an interest in.
- (6) Household goods include home furnishings, furniture, jewelry, etc. For each of the ward's household goods, enter the description and value. If the ward is an adult, check the box next to each household good that anyone else also owns or has an interest in.
- (7) Motor vehicles include all vehicles licensed by the state. For each of the ward's motor vehicles, enter the make, model, lienholder, last four digits of the vehicle identification number, and value. If the ward is an adult, check the box next to each vehicle that anyone else also owns or has an interest in.

- (8) For each of the ward's property assets not covered above, enter the description and value. If the ward is an adult, check the box next to each asset that anyone else also owns or has an interest in.
- (9) Add the Property Assets values, and enter the total.
- (10) Debt includes amounts owed on real estate, furniture, credit cards, etc. For each of the ward's debts, enter the description and amount owed. If the ward is an adult, check the box next to each debt that anyone else also owes or has an interest in.
- (11) Add the Debts amounts owed, and enter the total.
- (12) For each asset and debt you checked as having a joint interest, enter the description of the asset or debt, the other interested person's name, and their relationship to the ward.
- (13) If anyone owes or will owe the ward a debt, enter a description of the debt, the name of the person who owes or will owe it, and the amount.
- (14) Enter the Total Non-Property Assets listed on this Inventory.
- (15) Enter the Total Property Assets listed on this Inventory.
- (16) Enter the Total Debts listed on this Inventory.
- (17) Add the Total Non-Property Assets and Total Property Assets, subtract the Total Debts, and enter the total.
- (18) Enter the total estimated value of the assets you checked as having a joint interest.

#### **STEP 4: FILL OUT THE CONSERVATOR'S ACCOUNTING**

- (1) Enter your name; street address; city, state, and zip code; and phone number.
- (2) Enter the ward's name, and check the box indicating whether they are an adult or a minor.
- (3) Enter the case number as it appears on the Petition that started this case.
- (4) If this is an Annual Accounting, check the box.
- (5) If this is an Annual Accounting and the hearing to review it is on the non-appearance calendar, check the box.
- (6) If this is an Accounting Upon Discharge, check the box.
- (7) If this is an Annual Accounting, enter the date, time, and division of the hearing as they appear on the Order Appointing a Guardian and/or Conservator or other court order setting the hearing.
- (8) Enter the Accounting Period Opening and Closing Dates listed on Exhibit A.
- (9) If this is the first Accounting, enter the Total Value of Estate listed on the Inventory of Estate. If this is not the first Accounting, enter the Ending Balance listed on the last Accounting.
- (10) Add the Total Receipts listed on each Exhibit A, and enter the total.
- (11) Enter the Total Gains listed on Exhibit B.
- (12) Add the Total Disbursements listed on each Exhibit A, and enter the total.
- (13) Enter the Total Losses listed on Exhibit B.
- (14) If this is the first Accounting, enter the Total Debts listed on the Inventory of Estate. If this is not the first Accounting, enter the Ending Balance of Debts listed on the last Accounting.
- (15) Enter the Total Debts listed on Exhibit C.

- (16) Add the Beginning Balance, Receipts, and Gains; subtract the Disbursements, Losses, and Ending Balance of Debts; and enter the result. It must equal the Total Value of Estate listed on Exhibit C.
- (17) Check the box indicating whether the conservator has been charged with or convicted of a criminal offense, other than a civil traffic violation, during the accounting period. If you check "True", enter the charge, court, and case number.
- (18) Enter the name and address of each person listed on the Petition for Guardianship and/or Conservatorship under "People Entitled to Notice". If any person listed can't be found, enter that person's last address listed in the court file. If that person has no address in the court file, do not list that person. Also enter the name and address of 1) any ward under age 14, 2) any guardian and/or conservator other than you, and 3) any court-appointed attorney of the ward. If the Veteran's Administration pays benefits to the ward, also enter the address of the Veteran's Administration office that pays the benefits.
- (19) Date and sign.

**STEP 5: FILE THE FOLLOWING WITH THE COURT**

- ☐ Conservator's Accounting with the following attached:
  - ☐ An Exhibit A: Income and Receipts for each applicable account
  - ☐ Exhibit B: Disbursements
  - ☐ Exhibit C: Inventory of Estate
  - ☐ A copy of the final bank statement of the accounting period for each account

**STEP 6: DELIVER A COPY OF THE ACCOUNTING TO THE INTERESTED PARTIES**

On the date you file it, mail or hand-deliver a copy of the Conservator's Accounting (do not include attachments) to each person listed under "Certificate of Delivery" on the Accounting.

**STEP 7: IF THE HEARING IS NOT ON THE NON-APPEARANCE CALENDAR: GO TO THE HEARING**